

Article - Tax - General

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§9-207.

(a) Except as provided in § 9-208 of this subtitle, each motor carrier shall:

(1) complete, under oath, and file a motor carrier tax return for periods that the Comptroller requires; and

(2) provide other information that the Comptroller considers necessary to enforce this subtitle properly.

(b) To identify properly persons listed in a return, each motor carrier shall include in the return:

(1) the Social Security number or other federal identifying number of the person; and

(2) if the Comptroller requires, United States Department of Transportation (US DOT) identification number.

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